

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

THOMAS A. CONNELLY, *in his*
capacity as Executor of the Estate of
Michael P. Connelly, Sr.,

Plaintiff(s),

vs.

THE UNITED STATES OF
AMERICA, DEPARTMENT OF THE
TREASURY, INTERNAL REVENUE
SERVICE,

Defendant(s).

Case No. 4:19-cv-01410-SRC

MEMORANDUM AND ORDER

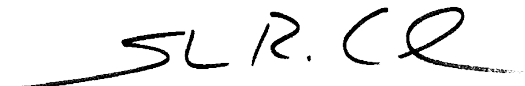
This matter comes before the Court on the United States' Motion to Dismiss Plaintiff's 26 U.S.C. § 7433 Claim [9]. Plaintiff does not oppose the Motion [14]. The Court grants the Motion.

The Court dismisses Plaintiff's claim for damages under 26 U.S.C. § 7433 under Rule 12(b)(1) for lack of subject matter jurisdiction because the allegations in the Complaint fail to allege any collection activity by the IRS for which Congress has waived sovereign immunity. Plaintiff's remaining claims are unaffected by this motion.

Accordingly,

IT IS HEREBY ORDERED that Plaintiff's claim for damages under 26 U.S.C. § 7433 is dismissed.

So Ordered this 26th day of November.



STEPHEN R. CLARK
UNITED STATES DISTRICT JUDGE